

Ms. Spragens joined the faculty of the Washington College of Law in fall 1973 and founded the Federal Tax Clinic in 1990. Its purpose is to provide third-year law students the opportunity to learn by doing instead of just reading legal theory and to provide assistance to people who frequently are not served well by the legal system.

"Janet came to realize that the tax system is a place where low- and moderate-income taxpayers don't have the resources to protect themselves," said Andy Pike, an associate dean at the law school.

The clinic's clients have included cabdrivers, single working mothers, travel agents, construction workers, retirees, high school teachers, household workers and others who find themselves caught up in the complexity of the nation's administrative and judicial systems. As Ms. Spragens told a House committee in 2001, many are non-English speakers who are frightened and confused. The clinic charges no fees for its services.

Since the clinic was founded, participation in it has been "standing-room only," said its supervising attorney, Nancy Abramowitz, referring both to students and clients. The program's success has spawned others at law schools across the nation.

Born in Washington into a family of lawyers, Ms. Spragens considered becoming a teacher before deciding to pursue a career as a lawyer who taught. She received a bachelor's degree from Wellesley College in 1964 and a master's degree in education from Northwestern University in 1965. She received a law degree from George Washington University Law School in 1968.

As a student teacher during her year at Northwestern, she taught future Sen. Hillary Rodham Clinton (D-N.Y.), then a high school senior. In her memoir, "Living History," Clinton credits Ms. Spragens with urging her to broaden her horizons by leaving the Midwest and attending college in the East. Like Ms. Spragens, Clinton chose Wellesley.

During her third year of law school, Ms. Spragens served as a clerk to U.S. District Judge Oliver Gasch. She was an attorney with the appellate section of the Justice Department's tax division before joining the faculty of the Washington College of Law in 1973. At the time, she was the only female member of the full-time faculty.

Federal funding for the tax clinic, thanks to Ms. Spragens' efforts, came about almost accidentally. Testifying in 1997 before the National Commission on Restructuring the Internal Revenue Service, she was asked what could be done to alleviate tax problems confronting the working poor.

"She said, somewhat offhandedly, just provide funds to create more clinics for the provision of services to this needy population across the country," Abramowitz noted. "The rest is history."

Ms. Spragens also was concerned about unethical tax preparers who prey on low-income taxpayers and about the complexities of the earned income tax credit, which is designed to help the working poor. "They are just overwhelmed by the complexity," she told *The Washington Post* in 2001.

Ms. Spragens served as executive director of the American Tax Policy Institute from 1996 to 2001, was a member of the council for the American Bar Association section on taxation since 1999 and had chaired the section's low-income taxpayer and teaching taxation committees. She was director of the Israel program at the Washington College of Law and was visiting professor of law at the University of Haifa Faculty of Law in 2000.

For her work on behalf of low-income taxpayers, she received the 2006 ABA Section on Taxation Pro Bono Award.

Her marriage to Jeffrey Spragens ended in divorce.

Survivors include two daughters, Robin Spragens Trepanier of Washington and Lee Spragens of Los Angeles; her mother, Sophie B. Altman of Washington; two sisters, Susan Altman of Washington and Nancy Altman of Bethesda; and a brother, Robert Altman of Potomac.●

#### IN HONOR OF ED McNAMARA

● Mr. LEVIN. Mr. President, last week, Michigan lost a distinguished public servant and a visionary leader, and I lost a good friend. Ed McNamara passed away at the age of 79 after a lifetime of service to our State, including 16 years as Wayne County executive and 17 years as mayor of Livonia. He fought relentlessly to make Michigan a better place, and he succeeded in ways small and large. And as he made a difference in the lives of average people, he did so with a sparkle in his eye and humor on his lips.

Ed was an old pol in the best sense of the word. He loved his constituents, he loved serving them, and he made a difference in their lives. Ed brought health care to the poor, saved a countywide bus system, and revitalized the county's parks. He paved the roads, helped save the Rouge River, and made big investments in the people and infrastructure of Southeastern Michigan.

When Ed took office as county executive, Wayne County, which includes the city of Detroit, was facing a \$135 million deficit. Ed quickly eliminated that red ink and revived the county's bond rating as a first step toward the greater revitalization he envisioned. Ed McNamara never stopped believing in Wayne County, and we will be reaping the rewards of that leadership for years to come. Just this month, Detroit hosted the Super Bowl at Ford Field, which Ed helped to build. Last year, Detroit hosted Major League Baseball's All-Star Game at Comerica Park, which Ed helped to build. And visitors to each of these events flew into the Detroit Metro Airport terminal named in his honor, which Ed helped to build.

Ed's legacy will also live on in the many people he has inspired and mentored, including the Governor of Michigan. Like them, I have learned so much from him in the years that I have known him. It has been a joy to know a man of such energy, talent, kindness, and warmth.

Ed's abundant good nature spread hope and opportunity for the multitude that he touched. His life demonstrated what a difference one person can make. He will be greatly missed by the people he loved and led. Our thoughts and prayers are with his wife Lucille and his children and grandchildren.●

#### TRIBUTE TO CENTER FOR PROVISIONAL ACCELERATED LEARNING

● Mrs. BOXER. Mr. President, I rise today to recognize the Center for Provisional Accelerated Learning, PAL, in San Bernardino, CA. For the past 20

years, the Provisional Accelerated Learning Center has been an outstanding community center for service and support.

The PAL Center was the vision of Dr. Mildred Dalton Henry, a retired professor emeritus from California State University at San Bernardino. In August 1983, Dr. Henry, community resident Alonza Thompson, and other members of the community worked together to establish a community-based learning center.

Today, these PAL Center founders can look back at 20 successful years of community outreach and mentorship that has changed the lives of many. Many students have written about the gratitude and fond memories they hold for the PAL Center and the positive effect it had on their lives.

At the PAL Center, individuals from throughout the community can receive quality educational services and individual life assistance and support. The PAL Center values cultural diversity and strives to assist individuals from all walks of life. In many communities throughout our Nation, troubling situations have forced many individuals to go without the assistance that could change their lives. In San Bernardino, these same individuals can count on the PAL Center to help them plan for and take action to face life's challenges and plan for successful futures.

I applaud the service and dedication of the community heroes at the Center for Provisional Accelerated Learning in San Bernardino. Their efforts have made a lasting impression on their community, and set a standard for our nation. Please join me in honoring them on their 20th anniversary.●

#### RECOGNIZING THE WILLIAMS INSTITUTE

● Mrs. BOXER. Mr. President, I am very pleased to take a few moments to recognize the work of The Williams Institute—formerly the Williams Project—on Sexual Orientation Law and Public Policy at UCLA Law School, as it gathers for its Fifth Annual Update.

Founded 5 years ago with the generous support of Charles R. Williams, the Williams Institute produces substantive scholarship on matters pertaining to sexual orientation law and public policy. The first and only institution of its kind in the United States, the institute produces scholarship on sexual orientation issues through the collaborative efforts of scholars, judges, advocates, and students. Those working for the Williams Institute have published an array of documents ranging from amicus briefs that have proved useful in key court cases to books that have helped legal scholars comprehend the ramifications of a constantly evolving body of law.

Educating members of the legal community in America through continuing legal education, lectures, symposia, classes, and speakers is a critical part

of the Williams Institute's mission. This focus on disseminating information, coupled with the intellectual and material resources of UCLA, has made the Williams Institute into a national center for the interdisciplinary exploration of sexual orientation law and policy matters by scholars, judges, practitioners, advocates, and students.

The Williams Institute actively strives to produce well-informed young lawyers. To this end, student involvement in the organization is of paramount importance. Students partake in research with faculty scholars and contribute to the wide breadth of scholarship produced by the Williams Institute.

I invite my colleagues to join me in commending the work of the Williams Institute. In a nation where equal treatment under the law is a central tenet of citizenship, the Williams Institute plays a critical role in ensuring that America lives by its creed.●

#### IN CELEBRATION OF THE CENTENNIAL ANNIVERSARY OF SAN FRANCISCO'S JAPANTOWN

● Mrs. BOXER. Mr. President, I take this opportunity to recognize the centennial anniversary of San Francisco's historic Japantown. Today San Francisco's Japantown is one of only three remaining Japantowns in California. The other two are in Los Angeles and San Jose. For the past 100 years, Japantown has been an integral part of San Francisco's rich and diverse cultural history. At 100 years old, it is the first and oldest Japantown in the continental United States.

The first Japanese immigrants arrived in San Francisco in the 1860s. Originally settling in the South Park and Chinatown areas, the Japanese community relocated to the Western Addition after the great earthquake and fire of 1906 destroyed much of San Francisco. When Japantown relocated to the Western Addition in 1906, the Japanese community had the opportunity to grow. More Japanese businesses, shops, churches, schools, restaurants, and hotels moved to the area and supported community development. Before long, the area became known as Nihonmachi, or Japantown. At the height of its growth in 1940, more than 5,000 Japanese lived in Japantown, and there were more than 200 Japanese-owned businesses.

We are not proud of what happened to the Japanese-American community during World War II in the early 1940s. In 1942, President Franklin D. Roosevelt signed Executive Order 9066, which forced "all persons of Japanese ancestry, including aliens and non-alien" into internment camps until the end of World War II. The internment was fueled by racism and war hysteria and will forever tarnish our country's history. As time has proved, there was no excuse for our Government's decision to intern American citizens. Since those dark days, our Na-

tion has made great strides toward tolerance and inclusion.

In 1983, as part of Fred Korematsu's successful petition to the Federal District Court in San Francisco to overturn his conviction for violating evacuation orders, the court also ruled that the internment of American citizens of Japanese descent during World War II was legally unsupportable. In 1989, Congress passed legislation formally apologizing for the internment of Japanese-American citizens during World War II and authorized a reparations fund for internment survivors. Though we still have further to go to assure equality for all, most Americans now realize that diversity is one of our country's greatest strengths.

When the Japanese community returned to San Francisco after World War II, it was difficult to rebuild the extensive community that existed before the war. However, despite the many barriers, the Japanese community did rebuild Japantown. And although San Francisco's Japantown is smaller today than it was in the past, it still plays a large and important role in our community. Not only does it serve as a reminder of our past, it provides us with an opportunity to celebrate the history, challenges, triumphs, and contributions of the Japanese-American community in San Francisco.

For 100 years, San Francisco's Japantown has served as a cultural resource for the San Francisco Bay area and California. I thank the San Francisco Japantown community for its many efforts to educate the community about Japanese culture and traditions. I congratulate them on their centennial anniversary and wish them another 100 years of success.●

#### IN MEMORIAM TO DAVE TATSUNO

● Mrs. BOXER. Mr. President, I take this opportunity to honor the life of Dave Tatsuno, whose courageous documentation of life in a Japanese-American internment camp contributed immensely to our knowledge of this dark time in U.S. history. Mr. Tatsuno passed away on January 26, 2006. He was 92.

Mr. Tatsuno, born in 1913 to a family who had come to the United States in the late 19th century, was raised in San Francisco, in my home State of California. Mr. Tatsuno changed his first name from Masaharu to Dave when he successfully ran for student body president of his junior high school; Masaharu was too long to fit on his campaign posters. In 1936, Mr. Tatsuno graduated from UC Berkeley with a degree in business and went to work at Nichi Bei Bussan, a department store in San Francisco that his father founded.

After Japan attacked Pearl Harbor in 1941, President Franklin D. Roosevelt signed Executive Order 9066, which forced "all persons of Japanese ancestry, including aliens and non-alien" into internment camps until the end of World War II. Mr. Tatsuno and his family were forced to move to the Topaz Relocation Center, an internment camp in Topaz, AZ. Over the next 3 years, Mr. Tatsuno secretly filmed life in the camp with an 8-millimeter Bell & Howell camera that Walter Honderick, his supervisor at the internment camp's co-op store, helped smuggle in. Because the camera was forbidden, Mr. Tatsuno kept it hidden in a shoe box, taking it out only when guards were not looking. These images of daily life in Topaz—of church services, of people gardening, of birthday celebrations—have left viewers with a stark image of what life was like during those hard years.

After the Tatsuno family was released from the internment camp, Mr. Tatsuno's footage of life in Topaz was turned into a 48-minute silent film, "Topaz." In 1996, the Library of Congress placed "Topaz" on its National Film Registry, which was established in 1989 by Congress to preserve culturally, historically, or aesthetically significant films. Mr. Tatsuno's film is one of only two home movies on the registry's 425-film list; the other film is Abraham Zapruder's footage of the John F. Kennedy assassination. The original footage for "Topaz" is now a part of the permanent collection at the Japanese American National Museum in Los Angeles.

After the war, Mr. Tatsuno helped his father reopen Nichi Bei Bussan and took over the business when his father retired. Through this work, Mr. Tatsuno became a prominent and respected businessman and civic leader in San Francisco and San Jose, where he eventually made his home. He also remained engaged and interested in film. His compassion and thoughtfulness inspired many others and he will be deeply missed.

Mr. Tatsuno is survived by three daughters, Arlene Damron, Valerie Sermon, and Melanie Cochran; two sons, Rod Tatsuno and Sheridan Tatsuno; his sister, Chiye Watanabe; four grandchildren; and two great-grandchildren. I extend my deepest sympathies to his family.

Dave Tatsuno played down the importance of his role in chronicling the history of the Japanese-American internment camps, always giving credit to Walter Honderick. But Dave Tatsuno will long be remembered for his courage and perseverance in difficult times. His film will have a lasting effect on many generations to come.●

#### RECOGNIZING WESTSIDE CENTER FOR INDEPENDENT LIVING

● Mrs. BOXER. Mr. President, I am very pleased to take a few moments to recognize the tremendous accomplishments of the Westside Center for Independent Living, WCIL, based in Santa Monica and Los Angeles, as this unique organization celebrates its 30th year of service.